

An ACT to raise the supplies for the year seventeen hundred and eighty-three.

FOR raising the necessary supplies for the ensuing year, *Be it enacted, by the General Assembly of Maryland,* That the rate or assessment of twenty-five shillings current money shall be, and is hereby laid and imposed, for every hundred pounds worth of property within this state, and in the same proportion for every greater or less sum; and the said rate or assessment shall be divided into two parts, and shall be paid, collected, and levied, in the manner herein after directed.

Twenty-five shillings to be assessed for every £ 100 worth of property, &c.

II. *Provided,* That all property belonging to this state, or the United States, or to any church, county, or parish, or to any public or county school; all provisions, except live stock, necessary for the use and consumption of the person to whom the same shall belong and his family for the year; plantation utensils; the working tools of mechanics and manufacturers, actually and constantly employed in their respective occupations; ready money; wearing apparel; and also the personal property of any person who hath been or shall be drove from his habitation in either of the southern states by the enemy, if such person shall have taken the oath of allegiance to the state to which he did belong, and shall settle in this state with the approbation of the governor and council; shall and are hereby excepted from any rate or assessment.

Proviso.

III. *And provided also,* That if any person (who hath taken the oath of fidelity and support to this state, and hath accordingly exerted himself in favour of the freedom and independence thereof) shall be compelled by the enemy to leave his habitation, and be thereby rendered incapable to carry on his business or occupation, or hath, by means of the enemy, lost his negroes, had his houses burned, or otherwise greatly suffered, the commissioners of the tax may, in their discretion, direct the collector to suspend the collection of the assessment on the gross valuation by the assessor of the property taken away or destroyed by the enemy, until the general assembly shall take order therein; and the commissioners are required to return to the general assembly a list of such suspensions, and the causes and proofs for which the same were made.

Proviso.

IV. *And be it enacted,* That five sensible, discreet and experienced persons, shall be appointed in each county of this state, who shall be called commissioners of the tax, and they, or any three or more of them, shall be the commissioners for each county; provided that no member of the general assembly or the council, clergyman, practising attorney or physician, sheriff, clerk of the general or any county court, ordinary keeper, mariner, or inspector, shall be appointed a commissioner or assessor.

Five commissioners to be appointed, &c.

V. *And be it enacted,* That the following persons shall be and are hereby appointed commissioners for the several and respective counties of this state, to wit: For Saint Mary's county, Messieurs Ignatius Fenwick,

Their names.